AGENDA
Committee of the Whole

Thursday, October 9, 2025, 6:00 p.m.
Council Chambers, 400 Centre Road, Lions Bay
And Via Zoom Video Conference

Zoom Invite Link: https://us02web.zoom.us/j/2780145720?omn=84343167427
To join via phone, dial 778-907-2071 | Meeting ID: 278 014 5720
We are privileged to be meeting and doing work on behalf of the residents of Lions Bay on the traditional unceded territory of the Squamish and Musqueam Nations.

Pages

1. **Call to Order**
   Mayor Berry called the meeting to order at TIME

2. **Closure of Council Meeting**

3. **Reporting out from Closed portion of Meeting**

4. **Adoption of Agenda**
   Recommendation:
   THAT the Agenda of October 9, 2025, Committee of the Whole be adopted as presented.

5. **Public Participation**

6. **Delegations**
   - none

7. **Approval of Minutes of Prior Meetings**
   7.1 **Committee of the Whole Meeting - October 2, 2025** — 3
   Recommendation:
   THAT the Committee of the Whole Meeting Minutes of October 2, 2025, be approved.

8. **Business arising from the Minutes**

9. **Unfinished Business**
   9.1 **Budget 2026 Discussion** — 7
   Continued discussion and preparation for the 2026 Budget. Facilitate by Financial Officer Joe Chirkoff.

   - for information and discussion

10. **Reports**
    - none

11. **Resolutions**
    - none

12. Bylaws

- none

13. Correspondence

- none

14. New Business

- none

15. Public Questions and Comments

16. Adjournment

Recommendation:
THAT the meeting be adjourned.

COMMITTEE OF THE WHOLE MEETING

OF THE VILLAGE OF LIONS BAY

MINUTES

October 2, 2025, 6:00 p.m.
Council Chambers, 400 Centre Road, Lions Bay
And Via Zoom Video Conference

In Attendance:	Mayor Ken Berry Councillor Neville Abbott Councillor Michael Broughton Councillor Jaime Cunliffe Councillor Ron McLaughlin
Staff In Attendance:	Chief Administrative Officer, Ross Blackwell Deputy Corporate Officer, Kristal Kenna Financial Officer, Joe Chirkoff Karl Buhr, Director of Operations

---

1. Call to Order

Mayor Berry called the meeting to order at 6:01 PM

2. Adoption of Agenda

Moved by: Councillor Abbott
Seconded by: Councillor Broughton

THAT the Agenda of October 2, 2025, Committee of the Whole be adopted as presented.

CARRIED

3. Public Participation

-none

4. Delegations

- none

5. Approval of Minutes of Prior Meetings

5.1 Committee of the Whole Meeting- April 1, 2025

Moved by: Councillor Broughton
Seconded by: Councillor Abbott

THAT the Committee of the Whole Meeting Minutes of April 1, 2025, be approved.

CARRIED

5.2 Committee of the Whole Meeting- June 3, 2025

Moved by: Councillor Abbott
Seconded by: Councillor Broughton

THAT the Committee of the Whole Minutes of June 3, 2025, be approved.

CARRIED

6. Business arising from the Minutes

- none

7. Unfinished Business

8. Reports

8.1 Approval of Financial Statements of 2024

Staff presented the 2024 Financial Statements for review and questions prior to seeking their approval at the next Regular Meeting of Council. Cory Vanderhorst joined from MNP for any questions regarding the 2024 Financial Statements.

8.2 Zoning and Development Bylaw No.520, 2017, Amendment Bylaw No. 650, 2025 - Setbacks

This item was brought forth from the previous Regular Meeting of Council for further discussion with Council. The amendments presented are just a change in language. The Zoning Development Bylaw amendments were discussed and referred to the next Regular Meeting of Council for a decision on scheduling a Public Hearing.

8.3 Zoning and Development Bylaw No.520, 2017, Amendment Bylaw No.641, 2025 - Short Term Rentals

The Zoning Development Bylaw amendments were discussed and referred to the next Regular Meeting of Council for a decision on scheduling a Public Hearing. Council requested that the amendments be advertised with both formal (legally required) and plain language in the Village Update and formal notice *only* in print media.

8.4 Draft Subdivision Servicing Bylaw No. 651, 2025

Staff noted that the current Bylaw is limiting in scope and that the proposed changes reflect the Lions Bay setting.

Questions were raised regarding the rigidity of the requirements, and if there will be increased density as a result of the Bylaw changes.

Staff explained that the Bylaws and schedules are technical standards and that rezoning would be the only means to increase density. A requirement for a geotechnical report ensures that the most up-to-date information is being considered.

9. Resolutions

-none

10. Bylaws

-none

11. Correspondence

-none

12. New Business

-none

13. Public Questions and Comments

-none

14. Adjournment

Moved by: Councillor Broughton
Seconded by: Councillor McLaughlin

THAT the meeting be adjourned.

The meeting adjourned at 7:21 PM

CARRIED

Mayor

Corporate Officer

Date Adopted by Council:

The Village of Lions Bay

2026-2030 Financial Plan Overview

We acknowledge that the land on which we live and work is the traditional territory of the Coast Salish Peoples. Specifically, we recognize the Musqueam and Squamish Nations, and that their historic connections to those lands continue to this day.

Council Strategic Priorities

- Financial
  - Ensure long-term financial sustainability, maintain core services, advance strategic priorities and reduce infrastructure gap
- Infrastructure
  - Resource and prioritize maintenance and upgrades per the IMP meeting appropriate and evolving standards and best practice
- Organization
  - Build and retain a motivated, high performing, and stable staff team capable of innovatively meeting core work, statutory requirements and Council strategic priorities
- Planning
  - Enhance and implement an OCP to foster a prosperous, diverse and vibrant complete community.

Base Service Levels

- Administration
- Finance
- Public Works
- Solid Waste
- Wastewater
- Water
- Roads
- Parks and Recreation
- Fire Rescue
- Emergency Planning
- Emergency Support
- Bylaw Enforcement
- Building Inspection
- Planning and Development

Revenue Sources (excluding grants and borrowing)

- Property Taxation - 52% (2025 – 52%)
- Utility User Fees – 33% (2025 – 32%)
- Sale of Services/Program User Fees – 10% (2025 – 9%)
- Other Revenues 6% (2025 – 7%)

- Budgeted revenue in 2026 is consistent with 2025 and previous years. 2025 Grant revenue included $3.94 million for the All-Zone water metering project and $1.3 million in loan financing for the CUBB.3 project.

- Total grant revenue in 2025 amounted to $5.04 million, with $330k budgeted for 2026, which relates primarily to the small communities grant.

2026 FINANCIAL PLAN OVERVIEW

	Actual 2024	Budget 2025	2026 - 2030 Proposed 2026	2027	2028	2029	2030
Revenue							
Taxation	2,299,918	2,399,442	2,466,843	2,536,265	2,607,771	2,681,421	2,757,281
Utility user rate	1,389,246	1,481,572	1,555,650	1,633,433	1,715,104	1,800,860	1,890,903
Government transfers	965,343	5,040,780	330,000	381,082	381,082	381,082	381,082
Sale of services	436,420	420,421	451,844	454,742	455,812	456,937	458,117
Borrowing	0	1,300,000	0	0	0	0	0
Other revenues	471,513	304,130	261,836	231,370	236,769	186,369	178,058
	5,562,440	10,946,345	5,066,173	5,236,892	5,396,538	5,506,669	5,665,441
Expenses							
General government	1,691,787	1,766,450	1,647,886	1,652,319	1,661,091	1,671,950	1,676,625
Protective services	845,363	683,660	693,897	694,107	709,328	724,977	741,152
Public works operation	381,055	1,108,656	830,647	774,547	635,835	652,240	667,213
Solid waste collection	201,913	237,289	234,394	250,779	258,019	265,526	273,215
Planning and development	40,296	49,536	52,565	50,661	51,815	53,000	54,217
Parks and recreation	383,515	264,698	261,015	261,038	266,558	272,835	278,570
Water system operations	1,218,029	1,291,056	1,117,807	1,108,567	1,105,049	1,115,344	1,167,250
Sewer system operations	122,274	178,082	117,477	114,938	114,850	114,959	151,339
	4,884,232	5,579,428	4,955,689	4,906,955	4,802,544	4,870,831	5,009,581
Surplus	678,208	5,366,917	110,484	329,936	593,994	635,838	655,859

Revenue	Actual 2024	Budget 2025	Budget 2026	Variance $	Variance %
Property tax	2,322,206	2,399,442	2,466,843	67,401	3%
Utilities	1,410,940	1,481,572	1,555,650	74,079	5%
Fees, licenses and permits	336,868	420,421	451,844	31,423	7%
Grants	1,046,955	5,040,780	330,000	(4,710,780)	-93%
Loan proceeds	0	1,300,000	0	(1,300,000)	-100%
Other	260,587	304,130	261,836	(42,294)	-14%
Total	5,377,556	10,946,345	5,066,173	(5,880,172)	-54%

- Property tax is budgeted to increase 3%, consistent with the 5-year plan previously adopted. Utilities are budgeted to increase 5% consistent with prior years.
- Grant revenue in 2025 included funding for the AZAP project of $3.94 million and the remaining funding for the Lions Bay Beach Project.
- Additionally, the Village received $1.3 million in short-term borrowing for the CUBB.3 project in 2025.

General Government	Actual 2024	Budget 2025	2026	Variance $	%
Salaries and benefits	844,119	834,259	849,743	15,484	2%
Professional fees / contract services	297,711	175,515	163,072	(12,443)	-7%
Communications	92,326	68,750	70,813	2,063	3%
Insurance	64,012	58,300	66,974	8,674	15%
Amortization	345,911	547,388	422,906	(124,482)	-23%
Fiscal charges	14,467	22,655	23,175	520	2%
Training / professional development	23,367	43,484	36,319	(7,165)	-16%
Other	9,874	16,099	14,884	(1,215)	-8%
	1,691,787	1,766,450	1,647,886	(118,564)	-7%

- General government services includes Administration, Council and EOC departments. General government service levels are expected to remain consistent with previous years.
- Professional fees relate to Audit and Legal, and EOC honorariums. The 2025 budget was slightly higher than the 2026 proposed budget as by-election costs were planned for. The remainder of the variance relates to budgeted amortization.

GENERAL GOVERNMENT SERVICES

Water	Actual 2024	Budget 2025	Budget 2026	Variance $	Variance %
Revenues	1,140,140	1,194,969	1,256,837	61,868	5%
Salaries and benefits	535,143	427,347	442,668	15,321	4%
Amortization	219,226	233,164	335,662	102,498	44%
Maintenance	175,795	114,627	87,250	(27,377)	-24%
Interest	85,962	127,892	127,531	(361)	0%
Internal allocations	69,325	71,405	73,547	2,142	3%
Insurance	53,908	51,206	52,743	1,536	3%
Other	78,430	164,372	89,633	(74,739)	-45%
Expenses	1,217,789	1,190,013	1,209,033	19,020	2%
Surplus	(77,649)	4,956	47,803		

- User fees are budgeted to increase 5% consistent with prior years.
- Amortization is expected to increase as the All-Zone metering project and CUBB.3 are put into service and amortized.
- The decrease in 'Other' reflects base level professional fees; 2025 included $48k for 12 Hydrovac service calls for service line daylighting and $27k for consultants.

WATER SYSTEM SERVICES

Public Works	Actual 2024	Budget 2025	Budget 2026	Variance $	Variance %
Salaries and benefits	157,097	351,761	372,943	21,182	6%
Maintenance	140,672	628,172	362,049	(266,123)	-42%
Communications	59,733	12,943	13,331	388	3%
Materials and equipment	26,432	50,627	52,146	1,519	3%
Other	27,234	73,594	41,672	(31,922)	-43%
	411,168	1,117,097	842,141	(274,956)	-25%

- Maintenance costs in the 2025 budget included $385k in bridge repair costs. The decrease in 2026 reflects a reduction in bridge and road maintenance of $209k.
- Total salaries and benefits are generally consistent with budget; the allocation by department each year can vary depending on where staff spend their time (PW, Parks, Water, Wastewater, Solid Waste). The 2026 budget includes labour costs for a new FTE (1).

PUBLIC WORKS SERVICES

Protective Services	Actual 2024	Budget 2025	Budget 2026	Variance $	Variance %
Salaries and benefits	243,251	280,442	296,483	16,042	6%
Maintenance	117,686	164,334	154,400	(9,934)	-6%
Materials, Supplies and Equipment	174,150	134,596	135,452	855	1%
Communications	74,767	56,849	59,326	2,477	4%
Other	40,014	47,930	48,360	430	1%
	649,868	684,151	694,021	9,871	1%

- Protective services encompasses the Bylaw and Fire departments.
- \Service levels are not expected change as compared to prior years.

PROTECTIVE SERVICES

Parks	Actual 2024	Budget 2025	Budget 2026	Variance $	Variance %
Salaries and benefits	182,550	126,685	131,138	4,453	4%
Maintenance	159,839	70,476	62,794	(7,682)	-11%
Professional fees	2,672	20,000	20,000	0	0%
Other	38,454	47,537	47,083	(454)	-1%
	383,515	264,698	261,015	(3,683)	-8%

- No significant changes are anticipated for Parks and Recreational services. Professional fees relate to funding for the Sea to Sky Invasive Plant program.
- During 2024 the Pride Trail was rebuilt with grant funding. The grant funding received offset the higher maintenance costs for that year.

PARKS AND RECREATION SERVICES

Solid Waste	Actual 2024	Budget 2025	2026	Variance $	%
Revenues	250,536	255,602	285,633	30,031	12%
Waste collection	191,399	208,343	214,594	6,250	3%
Other	9,500	28,946	19,800	(9,146)	-32%
Expenses	200,899	237,289	234,394	(2,896)	-1%
Surplus	49,637	18,313	51,239		

- User fees are budgeted to increase 5%. The remainder of the increase in revenue relates to remittances from Recycle BC, which is estimated based on average monthly receipts to date.
- Other costs relate to internal expense allocation from Administration and Public Works of $9.5k and costs associated with the mini-recycling depot.

SOLID WASTE SERVICES

Waste Water	Actual 2024	Budget 2025	2026	Variance $	%
Revenues	184,021	196,457	201,349	4,893	2%
Salaries and benefits	31,783	21,114	21,856	742	4%
Amortization	36,200	36,200	36,200	0	0%
Maintenance	32,258	81,620	32,324	(49,295)	-60%
Other	21,706	20,316	20,779	464	2%
Expenses	121,947	159,250	111,160	(48,090)	-30%
Surplus	62,074	37,207	90,189		

- User fees are budgeted to increase 5% consistent with prior years.
- Budgeted maintenance costs have been decreased to normal levels; 2025 included $42k for a spare gearbox and $12k for sewer line inspections.

WASTEWATER SERVICES

Planning	Actual 2024	Budget 2025	2026	Variance $	%
Salaries and benefits	36,063	34,076	36,701	2,625	8%
Professional / Contract services	2,586	8,936	9,204	268	3%
Other	1,646	6,525	6,660	136	2%
	40,295	49,536	52,565	3,029	13%

- No significant changes in Planning services expected

PLANNING AND DEVELOPMENT SERVICES

CAPITAL PROJECTS

	2026	
Universal water metering (Grant Funded)	3,940,000	Grant funded
CUBB.3: replace 400 m of 6" cast-iron watermain from Alberta Ck - Centre	1,300,000	Loan funded
HiTAP and successor projects	603,439	Deferred ($225,000)
Project SCORE (SCada Operations Rework – MAGIIC and HAWAII)	290,000	
pH water adjustment	200,000	
Bayview: design, construction to replace 50 m of CMP under road just north of School	125,000	
Bayview: design, construction to replace 50 m of CMP from #315 to Alberta Ck	100,000	Deferred
Creekview.1:Design to Replace 90m 8"CI	90,000	Deferred
Oceanview from Highview - Harvey (LORD)	50,000	
FIRE -Forklift/backhoe	45,000	
Oceanview from PRVs 2/3 - Highview (included)	41,500	Deferred
Replace stairs at back of Municipal Hall	50,000	
Repair stairs front of Municipal Hall	20,000	
Kitchenette for Klatt Building	5,000	
Smartlocks for all Municipal facilities	10,000	
All Hazard Risk Assessment (Phase I)	50,000	
Total	6,919,939	

- Two major projects are planned to be completed in 2026, the Universal Water Metering (AZAP) project and the CUBB.3 project. Both projects are fully funded through a grant and short-term borrowing.

CAPEX FUNDING SUMMARY

Capital expenditures	(6,919,939)
Deferred	456,500
2026 capital expenditures	(6,463,439)
Funded by:	
AZAP grant	3,940,000
Short-term borrowing	1,300,000
Reserves (previously taxed)	753,439
Reserves (current)	470,000
	6,463,439

Project:	
Bayview: design, construction to replace 50 m of CMP from #315 to Alberta Ck	100,000
Creekview.2: construction to replace 90 m 8" cast-iron	280,000
CUBB.1: replace 450 m of 6" asbestos-cement watermain from cul-de-sac - #465 Upper B	1,450,000
CUBB.2: replace 6" cast-iron watermain from #465 Upper Bayview - Bayview Rd + Bayview	2,350,000
Design and construction of end-Mountain drainage	130,000
DWIP (Drainage & Water Improvement Project): Bayview from Soundview to School PRV:	1,350,000
End-Tidewater drainage	149,999
Highview: replace 450 m 6" cast-iron watermain: design, construction, road repair, storm	1,450,000
Oceanview from Highview - Harvey (LORD, Lower Oceanview Road Drainage).2: construc	450,000
Oceanview from PRVs 2/3 - Highview inclusive.2: construct 415 m of cast-iron watermain	1,345,000
Replace PRV 4 (Upper Bayview)	300,000
Tidewater, Sweetwater: design, construct 100 m of CMP culvert	322,700
Weir Height/Inclination Realign (WHIRL) @ Magnesia (if MAGIICdoes not alleviate most g	425,000
Total	**10,102,699**

Unbudgeted Infrastructure Projects

RESERVES

Reserves	Opening	Revenues	Interest	Expenditures	Closing
Infrastructure	1,290,413	210,372	37,472	(541,919)	996,338
Capital	709,005	0	20,588	0	729,593
Land	1,141,724	98,606	33,154	0	1,273,484
Gas tax	876,417	0	25,450	(500,000)	401,867
Growing Communities Fund	181,520	0	0	(181,520)	0
AZAP	3,940,000	0	0	(3,940,000)	0
CUBB.3	1,300,000	0	0	(1,300,000)	0
General	1,697,050	84,135	2,633	(1,250)	1,782,568
Totals	11,136,129	393,113	119,297	(6,464,689)	5,183,850

During 2026 the AZAP and CUBB.3 projects are expected to be completed. Funding was received in 2025.

Other projects, as outlined in the CAPEX schedule, will be funded from current and past reserves totaling $1.223 million.

Budgeted cash surplus	778,453
Less:	
Debt repayment	(383,957)
Transfer to Infrastructure reserve	(210,372)
Transfer to Land reserve	(98,606)
Contribution to general reserve	85,518

Opening General Reserve	1,697,050
Add: Contribution to Reserve	85,518
Closing General Reserve	1,782,568
General Reserve:	
Climate Action	119,338
Fire Truck	250,000
Curley Stewart	11,550
Recycle BC	154,431
General	1,247,249
	1,782,568

GENERAL RESERVE

PROPOSED SERVICE LEVEL INCREASES

- 2026 TO 2030 SERVICE LEVEL DEMANDS RE:
  - 1 new FTE in Public Works

Village of Lions Bay
2026 Draft Budget
Supplementals - Operating Costs

Department	Description	Estimated cost	Budgeted previously and unspent	Grant funding	2026 municipal funding required	Ongoing /One Time
PW	Vegetation Management	50,000	-	-	50,000	Ongoing
PW	Mag Intake access road, road base pending $1 mil. + diching-culverting-grading	40,000	40,000	-	-	One time
PW	3 sets summer tires	18,000	18,000	-	-	One time
PW	B service on 72 hydrants (A/B completed in 2024)	36,000	36,000	-	-	One time
PW	Vehicle maintenance budget: repair of aging vehicles	24,000	-	-	24,000	One time
PW	12 Hydrovac service calls for service line daylighting	48,000	48,000	-	-	One time
PW	New technician (1 FTE)	88,000	-	-	88,000	Ongoing
		304,000	142,000	0	162,000	

Operating Supplemental Requests

A. **VILLAGE OF LIONS BAY BUDGET FOLLOW-UP ACTION ITEM LIST**				
ACTION NO.	DATE	ITEM/ACTION/DESCRIPTION	AGREE OR MODIFY	STATUS
1	October 2, 2025	Property tax increase – 3%		Ongoing
2	October 2, 2025	Water fee increase – 5%		Ongoing
3	October 2, 2025	Wastewater fee increase – 5%		Ongoing
5	October 2, 2025	Solid Waste fee increase – 5%		Ongoing
6	October 2, 2025	Administrative budget – approval		Ongoing
7	October 2, 2025	Public works budget – approval		Ongoing
8	October 2, 2025	Water budget – approval		Ongoing
9	October 2, 2025	Fire budget – approval		Ongoing
10	October 2, 2025	Parks budget – approval		Ongoing
11	October 2, 2025	Solid Waste budget – approval		Ongoing
12	October 2, 2025	Bylaw budget – approval		Ongoing
13	October 2, 2025	EOC budget – approval		Ongoing
14	October 2, 2025	Wastewater budget – approval		Ongoing
15	October 2, 2025	Council budget – approval		Ongoing
16	October 2, 2025	Planning budget – approval		Ongoing
17	October 2, 2025	Capital requests – approval		Ongoing
18	October 2, 2025	Operating supplementals – approval		Ongoing

5 Year Financial Plan 2026 - 2030

	2026	2027	2028	2029	2030
Revenues					
Taxation	2,103,715	2,166,827	2,231,832	2,298,787	2,367,750
Payments in Lieu of taxes	54,150	54,150	54,150	54,150	54,150
Parcel Taxes	98,606	98,606	98,606	98,606	98,606
Infrastructure Levy	210,372	216,683	223,183	229,879	236,775
Utility Fees and Rates	1,555,650	1,633,433	1,715,104	1,800,860	1,890,903
Fees, Licenses and Permits	451,844	454,742	455,812	456,937	458,117
Grants	330,000	381,082	381,082	381,082	381,082
Other	261,836	231,370	236,769	186,369	178,058
Grand Total	**5,066,173**	**5,236,892**	**5,396,538**	**5,506,669**	**5,665,441**
Expenditures					
Amortization	720,603	684,573	650,344	617,827	586,936
General Government	1,201,805	1,231,342	1,260,313	1,290,202	1,321,047
Fire Services	500,497	510,907	521,694	532,873	544,462
Bylaw Services	193,400	183,200	187,634	192,104	196,691
Public Works	830,647	774,547	635,835	652,240	667,213
Planning and Development	52,565	50,661	51,815	53,000	54,217
Parks, Recreation and Facilities	261,015	261,038	266,558	272,835	278,570
Solid Waste	234,394	250,779	258,019	265,526	273,215
Wastewater	74,960	74,546	76,478	78,505	116,708
Water Fund	745,840	769,313	778,471	800,012	903,375
Interest Payments	139,963	116,049	115,383	115,706	67,148
Grand Total	**4,955,689**	**4,906,955**	**4,802,544**	**4,870,831**	**5,009,581**
Surplus/(Deficit)	**110,484**	**329,936**	**593,994**	**635,838**	**655,859**
Adjustments Required to Balance Financial Plan to Conform With Legislative Requirements					
Non-cash items included in Annual Surplus (Deficit)					
Amortization on Tangible Capital Assets	720,603	684,573	650,344	617,827	586,936
MFA Actuarial Gain on Debt	(52,634)	(65,710)	(79,238)	(93,234)	(41,015)
Cash Surplus	**778,453**	**948,800**	**1,165,101**	**1,160,431**	**1,201,779**
Cash items NOT included in Annual Surplus (Deficit)					
Repayment of Debt Principal	(383,957)	(370,004)	(356,025)	(333,189)	(277,779)
Capital Expenditures	(6,463,439)	-	-	-	-
Transfer from (to) Reserves	6,371,793	(269,818)	(493,787)	(505,453)	(595,515)
Transfer to Reserves - Infrastructure Levy	(204,244)	(210,372)	(216,683)	(223,183)	(229,879)
Transfer to Reserves - WWTP	(98,606)	(98,606)	(98,606)	(98,606)	(98,607)
Financial Plan Balance	**0**	**0**	**(0)**	**0**	**0**

Notes		2023 Actual	2024 Actual	2025 Preliminary	2025 Budget	2026 Budget	Increase (Decrease) in Budget	%
	Taxation							
1	General Municipal Property Tax	1,764,264	1,965,765		2,042,442	2,103,715	61,273	3.0%
2	Infrastructure Levy	179,878	194,518		204,244	210,372	6,127	3.0%
3	Parcel Taxes	98,606	98,606		98,606	98,606	-	0.0%
4	Payments in lieu of taxes	58,195	63,317		54,150	54,150	-	0.0%
		2,100,943	**2,322,206**	**-**	**2,399,442**	**2,466,843**	67,401	2.8%
	Utility Fees and Rates							
5	Water User Rates	1,048,665	1,103,076		1,158,229	1,216,141	57,911	5.0%
5	Sewer User Rates	82,123	86,099		90,487	95,012	4,524	5.0%
5	Solid Waste User Rates	211,576	221,764		232,855	244,498	11,643	5.0%
		1,342,364	**1,410,940**	**-**	**1,481,572**	**1,555,650**	74,079	5.0%
	Fees, Licenses and Permits							
6	Building Permits	42,816	35,139		40,300	40,000	(300)	-0.7%
7	Temporay Use Permits	(250)	1,250		1,500	1,500	-	0.0%
	Development Permits	-	-		-	-	-	0.0%
	Board Of Variance Application Fee	1,000	-		-	-	-	0.0%
8	Secondary Suite Surcharge Fees	17,178	1,909		19,423	20,394	971	5.0%
9	Other Permits	2,975	1,240		1,500	1,200	(300)	-20.0%
	Recreation Programs	160	160		-	160	160	0.0%
10	Hall Rental	2,501	1,713		2,200	2,550	350	15.9%
	Boat Space Rentals	7,440	6,825		7,400	7,400	-	0.0%
11	Other Rentals	11,478	9,917		14,000	14,000	-	0.0%
12	Rental Agree - BC Ambulance	29,496	14,874		28,333	29,675	1,342	4.7%
	Parking Fines	96,189	50,315		100,000	100,000	-	0.0%
	Parking Passes - Annual	4,876	4,902		5,100	3,700	(1,400)	-27.5%
	Parking Meters	160,654	163,502		160,000	160,000	-	0.0%
	Dog Licences	2,940	3,210		3,500	3,500	-	0.0%
	Filming Revenue	8,240	17,120		8,000	20,000	12,000	150.0%
	Tree Cutting Applications	(125)	(425)		750	750	-	0.0%
	Tax Information Charges	55	90		500	500	-	0.0%
13	Miscellaneous (Recycle BC)	29,684	25,128		27,915	46,515	18,600	66.6%
		417,306	**336,868**	**-**	**420,421**	**451,844**	31,423	7.5%

Notes

Notes		2023 Actual	2024 Actual	2025 Preliminary	2025 Budget	2026 Budget	Increase (Decrease) in Budget	%
	Grants							
	Small Community Grant	298,000	328,400		295,000	295,000	-	0.0%
14	Investing in Canada Infrastructure Program	59,783	162,690		4,513,419	-	(4,513,419)	-100.0%
	Gas Tax Funding	32,615	-		-	-	-	0.0%
15	Other Grants	1,102,364	555,865		232,361	35,000	(197,361)	-84.9%
		1,492,761	**1,046,955**	**-**	**5,040,780**	**330,000**	**(4,710,780)**	-93.5%
	Other Revenue							
	External Borrowing	-	-		1,300,000	-	(1,300,000)	n/a
	Fire Department Callouts Highway	13,455	12,808		13,000	13,000	-	0.0%
	Donations to LB Fire Department	3,820	5,750		3,000	3,000	-	0.0%
	Fire Fighter Day Revenue	19,581	250		18,000	18,000	-	0.0%
	Tax Penalties and Interest	25,309	18,204		19,250	19,250	-	0.0%
	MFA Actuarial Interest	43,083	-		52,030	57,049	5,019	9.6%
	Bank Return on Investment	218,241	211,045		190,250	142,938	(47,313)	-24.9%
	Miscellaneous	7,241	11,930		8,000	8,000	-	0.0%
	Water/Sewer Connection Fees	-	600		600	600	-	0.0%
		330,730	**690,773**	**-**	**1,604,130**	**261,836**	(1,342,294)	-83.7%
	Total Revenues	**5,684,105**	**5,807,742**	**-**	**10,946,345**	**5,066,173**	**(5,880,172)**	-53.7%

Notes

Accompanying Notes

1 General Municipal Property tax. A 1% increase in tax amounts to $19,451; $21,397 including the 10% infrastructure levy. A sensitivity analysis of property tax rate increases (in total, including the infrastructure levy and per home based on an estimate of 596 homes) is as follows:

Tax Rate	Property Tax and Levy	$Increase	$Per Home
0.00%	2,246,686	-	-
3.00%	2,314,087	67,401	113
5.00%	2,359,021	112,334	188
9.00%	2,448,888	202,202	339
12.00%	2,516,289	269,602	452
15.00%	2,583,689	337,003	565

Tax rate increases	2024	2025
Belcarra	10.0%	4.0%
Bowen Island	9.5%	9.5%
Vancouver	7.3%	5.5%
Port Moody	6.6%	5.4%
Coquitlam	8.9%	8.3%
Squamish	8.9%	8.0%
Whistler	8.2%	7.2%
Sechelt	7.7%	9.6%

	2022	2023	2024	2025
Village of Lions Bay property tax increases	6.5%	6.0%	9.0%	5.0%

2 The infrastructure levy is calculated as 10% of General Municipal Property Tax

3 Parcel tax was approved by resolution of Council in prior yeares. This levy relates to amounts charged to 100 residents of Kelvin Grove that have access to Sewer. The Village paid for the construction of a waste water treatment plant (WWTP) and is recovering these costs from the residents that benefit from the WWTP as Parcel Tax

4 Payments in lieu of taxes relate to BC Hydro, Shaw and Telus that make an annual payment in lieu of general municipal, local improvement and regional district tax levies

5 Utility user rate increases

	2022	2023	2024	2025
Water	5.0%	5.0%	5.0%	5.0%
Sewer	5.0%	5.0%	5.0%	5.0%
Solid waste	5.0%	5.0%	5.0%	5.0%

6 Estimated with respect to trailing 3 year acutal average permits

7 Temporary Use Permits (TUP) relate to occupancies under 30 days. Issuance of TUP is sporadic and generally relates to such things as Air B&B

8 Secondary suite fees vary year to year based on usage in accordance with policy. Secondary suites utilized by a family member or fire-firefighter are not charged. There were 59 secondary suites declared in 2023, of which 20 were occupied by a firefighter or family member. Fees are due December 31.

9 Relates to dumpster, demolition, encroachment, driveway crossing fees

10 Relates to rental fees for Broughton Hall

11 Relates to rental of Klatt, Fire Pit, wildfire protection kit sales, wildfire protection service receipts

12 Rental payments from the Provincial Health Services Authority (PHSA). Lease terminates July 30, 2030.

13 Recycle BC

	Actual			Budget		
	2023	2024	2025	2025	2026	
Recycle BC revenues	28,510	24,188	45,000	26,400	45,000	
Other	1,174	940	1,515	1,515	1,515	*Decals, Community Garden…
	29,684	25,128	46,515	27,915	46,515	

14 Investing in Canada Infrastructure Program

	2025	2026	
Lions Bay Beach Park	573,419	-	Project to be completed in 2025
Universal water metering	3,940,000	-	
	4,513,419	-	

2025 relates to renovation Lions Bay Beach Park project (approved funding).

15

	Actual			Budget		
	2023	2024	2025	2025	2026	
FireSmart	-	99,850	-	100,000	-	*$200,000 over 2 years
FCM - Asset Management	37,360	27,811	-	-	-	
UBCM - Next Gen 911 Funding	-	22,500	-		-	
Community Works Fund	-	-	-	122,561	-	
Canada Day	-	4,800	-	5,000	5,000	
MOTI/ICBC	-	52,479	-	4,800	-	*ICBC Road improvement grant
Provincial grants	1,013,922	198,751	-	-	-	
Climate Action	51,082	149,674	-	-	-	[a]
	1,102,364	555,865	-	232,361	5,000	

[a] CARIP grant ended in 2022, and was replaced with the LGCAP grant. The amounts received are as follows:

Grant	Cumulative
CARIP (2016 - 2022)	6,804
LGCAP (2022 - 2023)	102,164
LGCAP (2024 - 2026)	149,647
	258,615

In 2024 the Provincial Government allocated $149,647 in funds to the Village of lions bay, which represents a payment for 2024 and a payment in advance for 2025 and 2026.

Village of Lions Bay
2026 Draft Budget
General Fund - Administration

Notes

Notes		2023 Actual	2024 Actual	2025 Preliminary	2025 Budget	2026 Budget	Increase (Decrease) in Budget	%
	Expenditures							
1	Amortization	374,276	363,321		668,347	502,731	(165,616)	-42.8%
2	Communications	67,146	82,751		57,977	59,716	1,739	2.6%
3	Fiscal Charges	14,719	14,467		11,918	12,267	349	1.6%
4	Insurance	49,967	64,012		58,300	66,974	8,674	18.0%
5	Internal Allocations	(65,216)	(67,825)		(69,860)	(71,257)	(1,397)	2.6%
6	Maintenance	4,434	7,979		7,186	7,402	216	1.6%
7	Material, Supplies and Equipment	20,447	21,881		19,534	20,120	586	3.0%
8	Professional Fees / Contract Services	255,844	275,709		121,915	126,572	4,657	2.8%
9	Salaries and Benefits	665,255	786,348		774,798	792,783	17,985	2.9%
10	Sundry	2,149	2,375		3,987	4,059	72	1.9%
11	Training / Professional Development	5,396	11,602		31,646	22,595	(9,051)	-77.0%
12	Utilities	1,352	1,278		2,122	2,185	64	3.2%
	Total Expenditures	**1,395,769**	**1,563,898**	**-**	**1,687,870**	**1,546,147**	**(141,723)**	**-10.9%**

Notes:

Accompanying Notes

1 Budget estimated with respect to capital assets continuity schedule as of the current date

2 **Consists of:**

COMMUNICATIONS	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Budget	
Postage & Courier	4,983	4,824	-	4,774	4,917	
Village Office Communications	734	4,088	-	1,277	1,316	*Job postings
Photocopy / Printing	2,883	4,554	-	3,655	3,764	
Information Systems Ops & Mntc	46,435	64,301	-	39,890	41,087	*Sea to Sky Network Solutions/Telus
Website Dev & Maintenance	3,238	3,046	-	3,713	3,825	*Upandup Studios
Telephone	8,873	1,938	-	4,668	4,808	*Telus, Ring Central, Sea to Sky
	67,146	82,751	-	57,977	59,716	

*Note, telephone costs for 2024 will be allocated to each department by year end adjustment

3 **Consists of:**

FISCAL CHARGES	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Budget	
Bank Charges	3,095	3,064	-	2,917	3,005	
Parking Meter Fees	3,181	174	-	-	-	*Moved to Bylaw
Moneris Fees	8,443	9,624	-	8,701	8,962	
Other	-	1,605	-	300	300	
	14,719	14,467	-	11,918	12,267	

4 Municipal Insurance Association

5 Budget estimated with respect to prior year plus inflation

6 **Consists of:**

MAINTENANCE	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Budget	
Village Office Maintenance	3,508	5,895	-	5,595	5,763	*Janitorial
Equipment Maintenance	926	2,084	-	1,591	1,639	
	4,434	7,979	-	7,186	7,402	

7 **Consists of:**

MATERIALS, SUPPLIES, EQUIPMENT	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Budget
Photocopier Lease Contract	4,289	5,125	4,901	4,615	4,753
Office Supplies	11,052	15,322	18,822	14,919	15,367
	15,341	20,448	23,723	19,534	20,120

8

Consists of:	PROFESSIONAL FEES / CONTRACT SERVICES 2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Budget	
Legal Fees	116,809	113,942		60,000	60,000	
Contract Services & Minute Taking	16,756	21,858		10,000	13,390	*Contract minute taking/eScribe
Auditing	99,081	113,502		43,000	44,000	*BDO/MNP
Contract Services	23,198	26,407		8,915	9,182	*Appraisals, Actuarial, Recruiting
	255,844	275,709	-	121,915	126,572	

9

Consists of:	SALARIES AND BENEFITS 2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Budget
Administrative Salaries	581,667	647,151		627,114	645,226
Benefits & Payroll Costs - Administrative	84,088	139,197		147,683	147,557
	665,755	786,348	-	774,798	792,783

10

Consists of:	SUNDRY 2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Budget	
Miscellaneous	2,149	2,375	-	3,987	4,059	*Coffee, christmas lunch ect..
	2,149	2,375	-	3,987	4,059	

11

Consists of:	TRAINING / PROFESSIONAL DEVELOPMENT 2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Budget	
Conventions	-	441	-	6,710	6,912	*UBCM, GFOA
Travel	214	1,627	-	796	820	
Courses	2,006	6,657	-	9,365	9,646	*PADM - Capilano Collage
Association Dues	3,176	2,877	-	3,449	3,551	*LGMA, GFOA, Dues
Staff Recruitment	-	-	-	11,326	1,666	*Recruiter fees
	5,396	11,602	-	31,646	22,595	

12 BC Hydro

Village of Lions Bay
2026 Draft Budget
General Fund - Public Works (Including Roads/Bridges/Drainage)

Notes

		2023 Actual	2024 Actual	2025 Preliminary	2025 Budget	2026 Budget	Increase (Decrease) in Budget	%
	Expenditures							
1	Communications	18,313	59,733		12,943	13,331	388	3.0%
2	Interest Payments	15,379	17,001		8,441	11,495	3,053	36.2%
3	Insurance	17,097	17,989		18,982	19,552	569	3.0%
4	Internal Allocations	(15,000)	(15,000)		(15,000)	(15,000)	-	0.0%
5	Maintenance	711,696	140,672		628,172	362,049	(266,123)	-42.4%
6	Material, Supplies and Equipment	42,352	26,432		50,627	52,146	1,519	3.0%
7	Professional Fees / Contract Services	6,162	-		46,000	10,000	(36,000)	-78.3%
8	Salaries and Benefits	310,134	157,097		351,761	372,943	21,182	6.0%
9	Training / Professional Development	-	369		6,896	7,103	207	3.0%
10	Utilities	7,185	6,875		8,275	8,523	248	3.0%
	Total Expenditures	**1,113,318**	**411,168**	**-**	**1,117,098**	**842,141**	**(274,956)**	-24.6%

Notes

Bridge repair; road maintenance opex considerations for the next 5 years

1

Consists of:

	COMMUNICATIONS					
	2023 Actual	2024 Actual	2025 YTD	2025 Budget	2026 Budget	
Telephone & Communications	9,923	11,780	-	7,723	7,955	*Ecomm radio, Cell phones
Information Systems Operation & Mntc	8,390	47,953	-	5,220	5,376	*Network support
	18,313	59,733	-	12,943	13,331	

2

Consists of:

	INTEREST PAYMENTS				
	2023 Actual	2024 Actual	2025 YTD	2025 Budget	2026 Budget
Debenture Interest	7,250	10,750	-	7,250	10,750
Equipment financing	8,129	6,251	-	3,210	745
	15,379	17,001	-	10,460	11,495

3

Consists of:

	INSURANCE				
	2023 Actual	2024 Actual	2025 YTD	2025 Budget	2026 Budget
Insurance - Building	3,481	3,945	-	-	3,605
Insurance - Vehicles	13,616	14,044	-	15,179	15,947
	17,097	17,989	-	15,179	19,552

ICBC fleet insurance and Municipal Insurance Association vechicle breakdown insurance

4

Consists of:

	INTERNAL ALLOCATIONS				
	2023 Actual	2024 Actual	2025 YTD	2025 Budget	2026 Budget
Internal transfer (solid waste)	(5,000)	(5,000)	-	(5,000)	(5,000)
Internal transfer (water)	(10,000)	(10,000)	-	(10,000)	(10,000)
	(15,000)	(15,000)	-	(15,000)	(15,000)

Adjusting entry recorded at year end for allocations

5

Consists of:	2023 Actual	2024 Actual	2025 YTD	2025 Budget	2026 Budget	
	MAINTENANCE					
Vehicle Operation & Maintenance	29,620	34,443	-	68,523	52,578	
Street Lighting	7,084	15,165	-	9,560	9,847	
Street Signs	7,446	5,050	-	6,520	6,715	
Lane Marking	-	-	-	15,914	16,391	
CN Parking Lot Maintenance	3,000	7,800	-	2,500	2,500	
Roads Winter Maintenance	8,946	9,741	-	20,500	10,000	*Salt
Railroad Crossings Maintenance	7,200	13,758	-	22,000	20,000	
Bridge and Roads Maintenance	629,391	46,808	-	385,834	176,055	
Drainage	204	98	-	5,305	2,000	
Works Building & Yard Maintenance	7,364	7,809	-	27,062	11,373	*Mini Recycling depot
Road Vegetation/Brush	11,441	-	-	64,456	54,589	*Vegitation Management
	711,696	140,672	-	628,172	362,049	

6

Consists of:	2023 Actual	2024 Actual	2025 YTD	2025 Budget	2026 Budget
	MATERIALS, SUPPLIES, EQUIPMENT				
Works Vehicles Fuel & Oil	29,869	11,587	-	26,368	27,159
Small Tools & Equipment	4,881	11,045	-	8,752	9,015
Health & Safety Supplies	2,803	285	-	4,898	5,045
Shop	4,798	3,515	-	10,609	10,927
	42,352	26,432	-	50,627	52,146

7

Consists of:	2023 Actual	2024 Actual	2025 YTD	2025 Budget	2026 Budget
	PROFESSIONAL FEES, CONTRACT SERVICES				
Contractors	6,162	-	-	46,000	10,000
	6,162	-	-	46,000	10,000

8

Consists of:	2023 Actual	2024 Actual	2025 YTD	2025 Budget	2026 Budget	
	SALARIES AND BENEFITS					
Works Salaries - Office	211,493	75,961	-	293,138	312,886	*40% of total works labour cost
Works Salaries - Shop	7,308	8,352	-	-	-	
Works Salaries - Equipment Maintenance	9,754	7,657	-	-	-	
Works Salaries - Roads	42,471	20,616	-	-	-	
Works Salaries - Culverts	7,753	7,866	-	-	-	
Works Salaries - Landscaping/Berms	-	-	-	-	-	
Benefits	31,356	36,642	-	58,623	60,056	
	310,135	157,094	-	351,761	372,943	

	2023 Actual	2024 Actual	2025 YTD	2025 Budget	2026 Budget
SALARIES AND BENEFITS TOTAL					
Public works	310,134	157,097	-	351,761	372,943
Water	307,906	535,143	-	427,347	442,668
Wastewater	13,958	31,783	-	21,114	21,856
Solid Waste	-	-	-	8,446	-
Parks	112,932	182,550	-	126,685	131,138
	744,930	906,573	-	935,353	968,605

9

Consists of:	2023 Actual	2024 Actual	2025 YTD	2025 Budget	2026 Budget
TRAINING, PROFESSIONAL DEVELOPMENT					
Travel	-	-	-	530	546
Association Dues	351	-	-	1,061	1,093
Courses Seminars & Workshop	4,627	369	-	5,305	5,464
	4,978	369	-	6,896	7,103

10 BC Hydro

Village of Lions Bay
2026 Draft Budget
General Fund - Water

Notes		2023 Actual	2024 Actual	2025 Preliminary	2025 Budget	2026 Budget	Increase (Decrease) in Budget	%
	Water User Rates	1,048,665	1,103,076		1,158,229	1,216,141	57,911	5.0%
	Secondary Suite Fees	7,071	10,127		8,475	8,898	424	5.0%
	Connection Fees	600	600		600	600	-	0.0%
	Other - MFA Actuarial Gain	36,940	41,047		45,305	49,720	4,415	9.7%
	Prompt Payment Discounts	(13,459)	(14,710)		(17,640)	(18,522)	(882)	5.0%
	Total Revenues	**1,079,817**	**1,140,140**	-	**1,194,969**	**1,256,837**	61,868	5.2%
	Expenditures							
1	Amortization	207,223	219,226		233,164	335,662	102,498	44.0%
2	Data Connectivity	12,755	11,651		10,922	11,250	328	3.0%
3	Interest Payments	66,898	85,962		127,892	127,531	(361)	-0.3%
4	Insurance	49,218	53,908		51,206	52,743	1,536	3.0%
5	Maintenance	74,033	175,795		114,627	87,250	(27,377)	-23.9%
6	Materials, Supplies and Equipment	18,785	22,100		32,849	33,684	835	2.5%
7	Professional Fees / Contract Services	17,138	24,923		94,609	17,927	(76,682)	-81.1%
8	Salaries and Benefits	307,906	535,143		427,347	442,668	15,321	3.6%
9	Sundry	2,644	921		2,652	2,732	80	3.0%
10	Training / Professional Development	2,256	2,896		6,100	6,283	183	3.0%
11	Utilities	15,973	15,939		17,240	17,757	517	3.0%
1	Internal Allocations	66,716	69,325		71,405	73,547	2,142	3.0%
	Total Expenditures	**841,545**	**1,217,789**	-	**1,190,013**	**1,209,033**	**19,020**	1.6%
	Surplus / (Deficit)	**238,272**	**(77,649)**	-	**4,956**	**47,803**		

Notes

Water - Revenue (excluding MFA gain)	1,207,117
Water - Expenditures	1,209,033
Water - Surplus	(1,916)

Increase in Water Rate	Revenue	$ Increase
5%	1,216,141	
6%	1,227,723	11,582
7%	1,239,305	11,582
8%	1,250,888	11,582
9%	1,262,470	11,582
10%	1,274,052	11,582

*A 1% increase in user rate equals $11,505, or $18.51 per home

Accompanying Notes

1 Adjusting entry posted at year end

2

Consists of:

DATA CONNECTIVITY	2023 Actual	2024 Actual	2025 YTD	2025 Budget	2026 Budget	
Telephone & Communications	6,978	3,687	-	3,310	3,409	*Telus
PRV Communications	4,877	4,508	-	5,596	5,764	*Shaw
Intake Communications	901	3,456	-	2,016	2,076	*Shaw
	12,755	11,651	-	10,922	11,250	

3

Consists of:

INTEREST PAYMENTS	2023 Actual	2024 Actual	2025 YTD	2025 Budget	2026 Budget	
Debt	895	544	-	544	183	*Brunswick $114k loan
Debenture Int-MFA	40,600	60,200	-	100,890	100,890	*Infrastructure $1.4m loans
Debenture Int-MFA	14,518	14,518	-	14,518	14,518	*Infrastructure $460k loan
Interest - Issue 150 Bylaw 508 - PRV's	11,940	11,940	-	11,940	11,940	*PRV $600k loan
DRF Financing Expenses	(1,055)	(1,220)	-	-	-	
	66,898	85,982	-	127,892	127,531	

4 Municipal Insurance Association - property insurance

5

Consists of:

MAINTENANCE	2023 Actual	2024 Actual	2025 YTD	2025 Budget	2026 Budget	
Equipment Repair	234	87	-	-	-	
Routine Op & Mntc Contract	-	-	-	1,061	1,093	*PRV parts and maintenance
Routine Op & Mntc Contract	402	129	-	5,305	5,464	*PRV parts and maintenance
Emergency & Repair	-	4,380	-	-	-	*Misc
Routine Op & Mntc Contract	770	6,795	-	5,305	5,464	*PRV parts and maintenance
Routine Op & Mntc Contract	15,939	33,850	-	41,912	20,354	*PRV parts and maintenance
Emergency and Repair	3,491	1,364	-	5,305	5,464	*Bayview watermain
Reservoir / Intake Cleaning	540	2,212	-	-	-	*Divers
SCADA Maintenance	-	17,123	-	5,305	5,464	*Flow estimates, hydrometric data
Intake Maintenance	39,933	78,842	-	45,132	38,485	*Trojan parts
Hydrant Maintenance	12,724	31,013	-	5,305	5,464	*Hydrant major service/inspect
	74,033	175,795	-	114,627	87,250	

6

MATERIALS, SUPPLIES, EQUIPMENT						
Consists of:	**2023 Actual**	**2024 Actual**	**2025 YTD**	**2025 Budget**	**2026 Budget**	
Office Supplies	205	-	-	-	-	
Water Supplies and Materials - General	142	310	-	796	820	
Materials & Supplies	6,580	1,228	-	5,305	5,464	
Materials & Supplies	7,142	92	-	3,713	3,825	
Chlorine Treatment	20,798	16,708	-	15,914	16,391	
Materials & Supplies	5,345	2,069	-	2,122	2,185	
Water - Intakes - Supplies	10,756	712	-	5,000	5,000	*UV Sensors
	50,970	21,120	-	32,849	33,684	

7

PROFESSIONAL FEES, CONTRACT SERVICES						
Consists of:	**2023 Actual**	**2024 Actual**	**2025 YTD**	**2025 Budget**	**2026 Budget**	
Consultants	-	-	-	27,000	2,000	
Engineering	49,703	9,130	-	48,000	-	*Hydrovac
Contractors	2,162	-	2,801	9,000	5,000	*Intakes, generators
Rock Slope Remediation	21,150	-	-	-	-	*Rock scaling
Water Testing	6,033	8,008	22,308	10,609	10,927	*Metal content
	79,048	17,138	25,109	94,609	17,927	

8

SALARIES AND BENEFITS					
Consists of:	**2023 Actual**	**2024 Actual**	**2025 YTD**	**2025 Budget**	**2026 Budget**
Works Salaries - Water	134,630	242,032	-	292,384	305,308
Works Salaries - Water Intakes	52,516	101,343	-	-	-
Works Salaries - STANDBY - ON CALL	77,101	109,863	-	72,629	73,928
Water Projects - Harvey Creek	899	3,327	-	-	-
Benefits & Payroll Costs - Water	34,826	67,317	-	52,036	52,431
Benefits - WCB	7,933	11,261	-	10,297	10,239
	307,906	535,143	-	427,347	441,906

9 Ministry of Forests - Licenses, permitting; Prompt payment discount

10

Consists of:	2023 Actual	2024 Actual	2025 YTD	2025 Budget	2026 Budget
	TRAINING, PROFESSIONAL DEVELOPMENT				
Water Course Certification	2,038	2,747	-	4,244	4,371
Association Dues	218	149	-	1,857	1,912
	2,256	2,896	-	6,100	6,283

11 BC Hydro

General Fund - Fire

Notes

Notes		2023 Actual	2024 Actual	2025 Preliminary	2025 Budget	2026 Budget	Increase (Decrease) in Budget	%
	Expenditures							
1	Communications	50,495	61,533		54,557	56,966	2,408	4.4%
2	Fiscal Charges	56	9		120	120	-	0.0%
3	Interest Payments	679	305		490	123	(367)	-74.8%
4	Insurance	19,843	21,242		20,660	21,280	620	3.0%
5	Maintenance	46,478	117,686		164,334	154,400	(9,934)	-6.0%
6	Material, Supplies and Equipment	88,586	125,001		88,409	87,887	(523)	-0.6%
7	Professional Fees / Contract Services	-	5,022		-	-	-	0.0%
8	Salaries and Benefits	147,183	132,053		157,188	160,200	3,012	1.9%
9	Training / Professional Development	12,403	11,206		15,796	15,820	24	0.2%
10	Utilities	1,100	1,540		3,713	3,825	111	3.0%
		366,823	**475,597**	**-**	**505,268**	**500,620**	(4,648)	**-0.9%**

Notes

1

Consists of:	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Budget	
	COMMUNICATIONS					
Postage & Courier	379	-	-	212	219	
Telephone & Other Communication	1,495	8,441	-	2,546	2,623	*Telus
Dispatch Services	40,242	44,823	-	38,588	40,517	[a]
Advertising & Promotions	942	-	-	106	109	
Fire Dept - Website & Internet	1,743	3,209	-	109	113	*Sea to Sky Network Solutions
Information Systems Ops & Mntc	3,514	1,101	-	2,546	2,623	*Sea to Sky Network Solutions
Firefighter Day Supplies	1,131	3,606	-	9,018	9,288	
Training Pit - Satellite	541	-	-	515	546	*Telus
Communications - Pit (new internet)	608	403	-	917	929	*Telus
Fire Department Donations	(100)	(50)	-	-	-	
	50,495	61,533	-	54,557	56,966	

[a] E-Comm dispatch radio costs, annual dispatch operating charge (City of Surrey)

2

Consists of:	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Budget
	FISCAL CHARGES				
FD Bank Charges	56	9	-	120	120

3

Consists of:	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Budget
	INTEREST PAYMENTS				
Interest - E-Comm Radios	679	305	-	490	123

4

Consists of:	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Budget	
	INSURANCE					
Insurance	14,084	15,168	-	14,961	15,410	*Municipal Insurance Association
Insurance & Licences	5,759	6,074	-	5,699	5,870	*ICBC - fleet insurance
	19,843	21,242	-	20,660	21,280	

5

Consists of:	MAINTENANCE 2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Budget	
Maintenance	261	259	-	1,030	1,061	
Training pit maintenance	6,217	3,722	-	5,305	5,464	*Supersave - containers
Rope Maintenance	2,118	1,277	-	2,060	2,122	*Dynamic Rescue
SCBA maintenance	4,593	2,124	-	4,244	4,371	*Irwin Air Ltd.
Holmatro maintenance	606	-	-	1,030	1,061	
Interface Fire Equipment	771	4,575	-	3,183	3,278	[a]
Vehicle Servicing & Maintenance	23,507	27,434	-	31,518	20,600	[b]
Small Equipment Replacement/Repair	3,202	201	-	8,240	8,487	*2021 - gear, pump, generator
Emergency Building Fire Costs	8,132	6,887	-	7,725	7,957	
Reserve for fire truck	-	-	-	100,000	100,000	[c]
	49,406	46,478	-	164,334	154,400	

[a] Wasp kits cost $2,675 and generated $3,960 in revenue

[b] KJC contracting, North Yard Contracting - vehicle maintenance and inspections. Additional cost for Fire Truck inspections required by FUS

[c] $100,000 per year reserved for acquisition of a new fire truck at the end of the current truck's service life.

6

Consists of:	MATERIALS, SUPPLIES, EQUIPMENT 2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Budget	
Uniforms	4,931	19,444	-	10,000	10,000	
Office Supplies	946	1,744	-	1,591	1,639	
Misc - Scene Lights	1,947	2,037	-	3,713	3,825	
Protective Clothing	9,501	7,165	-	10,000	10,300	*Turn-out gear
SCBA	19,880	516	-	12,500	10,000	
Safety Equipment - FD	91	1,021	-	1,591	1,639	
Supplies & Materials	4,982	23,708	-	14,004	14,424	
Supplies-Pit training area	813	-	-	1,591	1,639	
Hoses and Fittings	-	2,724	-	3,183	3,278	
Misc - Training Meals	7,622	13,087	-	14,853	15,298	
Miscellaneous PEP Expenses	-	-	-	-	-	
Scrap Cars for Fire Training	2,317	5,583	-	4,244	4,371	
Auto-Extrication	826	-	-	-	-	
Supplies - Medical	11,067	7,562	-	7,426	7,649	*defibrillators, Citizens Services
Vehicle Fuel & Oil	113	3,230	-	3,713	3,825	*Diesel cost allocation
	65,035	87,822	-	88,409	87,887	

7

Consists of:

	PROFESSIONAL FEES / CONTRACT SERVICES					
	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Budget	
Contract Services - Fire Study	-	5,022	-	-	-	*Frontera

8

Consists of:

	SALARIES AND BENEFITS					
	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Budget	
Fire Dept - Salaries	9,530	18,525	-	5,000	5,000	
Benefits & Payroll Costs - Fire	10,891	8,281	-	10,508	10,895	
BC Employer Health Tax	-	-	-	-	2,626	
Fire Admin - WCB	2,166	1,704	-	1,749	1,749	
Fire Admin - Honouraria	34,544	33,800	-	50,000	50,000	*Fire chief
Fire Volunteer Call-Outs	28,530	18,531	-	22,000	22,000	
Fire Volunteer - Shift Payments	28,453	42,633	-	45,000	45,000	
Benefits - Volunteers	-	151	-	-	-	
WCB Volunteers	1,755	2,015	-	2,131	2,131	
Fire Admin - Training Contract	31,314	6,413	-	20,800	20,800	
	147,183	132,053	-	157,188	160,200	

9

Consists of:

	TRAINING AND PROFESSIONAL DEVELOPMENT					
	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Budget	
Travel	-	-	-	530	546	
Courses & Seminars	-	-	-	-	-	
Association Dues	75	75	-	265	273	
Courses & Training	15,345	12,328	-	15,000	15,000	[a]
	15,420	12,403	-	15,796	15,820	

[a] Relates to Software training (MedTeq), Wildfire training (Fundamental Safety), EVO (Justice Institute of BC)

10

Consists of:

	UTILITIES				
	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Budget
Utilities	1,659	1,100	-	3,713	3,825

Village of Lions Bay
2026 Draft Budget
General Fund - Parks

Notes

		2023 Actual	2024 Actual	2025 Preliminary	2025 Budget	2026 Budget	Increase (Decrease) in Budget	%
	Expenditures							
1	Grants	9,500	6,500		10,900	9,400	(1,500)	-13.8%
2	Maintenance	82,127	159,839		70,476	62,794	(7,682)	-10.9%
3	Material, Supplies and Equipment	13,364	12,818		23,656	24,365	710	3.0%
4	Professional Fees / Contract Services	17,950	2,672		20,000	20,000	-	0.0%
5	Salaries and Benefits	112,932	182,550		126,685	131,138	4,453	3.5%
	Sundry	4,220	9,298		3,433	3,483	50	1.5%
	Communications	161	2,097		-	-	-	0.0%
6	Utilities	7,529	7,741		9,548	9,835	286	3.0%
	Total Expenditures	**247,783**	**383,515**	**-**	**264,698**	**261,015**	**(3,683)**	**-1.4%**

Notes

1

GRANTS					
Consists of:	**2023 Actual**	**2024 Actual**	**2025 Actual**	**2025 Budget**	**2026 Budget**
Grants (Events Committee)	6,250	5,000	-	6,250	6,250
Lions Bay Trailblazers	1,500	1,500	-	1,250	1,250
LB Native Plants Garden Expenditure	-	-	-	250	250
Senior Circle	1,750	-	-	3,000	1,500
	9,500	6,500	-	10,750	9,250

2

MAINTENANCE						
Consists of:	**2023 Actual**	**2024 Actual**	**2025 Actual**	**2025 Budget**	**2026 Budget**	
Beach Park Maintenance	18,845	35,602	-	20,240	11,216	[a]
Other Parks Maintenance	11,177	15,608	-	11,278	11,616	[b]
Community Complex - Maintenance	8,671	788	-	1,591	1,639	[c]
Facility Maintenance	11,484	20,754	-	12,731	13,113	[d]
Parks Equipment Maintenance	2,808	2,653	-	2,215	2,281	
Other Parks Maintenance	29,142	84,434	-	22,421	22,929	[e]
	82,127	159,839	-	70,476	62,794	

[a] 2024 - Log removal, fencing
[b] 2023 relates primarily to portapotty rentals at Magnesia and the school.
[c] 2023 inludes emergency repairs at Broughton Hall; failed grinder pump and installation of new pump
[d] Relates to janitorial, air conditioning
[e] 2024 - Pride Trail (grant reimbursed), Hydro Vac

3

MATERIALS, SUPPLIES, EQUIPMENT					
Consists of:	**2023 Actual**	**2024 Actual**	**2025 Actual**	**2025 Budget**	**2026 Budget**
Parks related materials/supplies/tools	1,558	3,248	-	2,108	2,171
Litter and Garbage Control	9,556	8,941	-	18,618	19,177
Parks - Supplies			-	1,577	1,625
Parks - Plants	2,520	629	-	2,930	3,018
Office Supplies			-	-	-
	13,634	12,818	-	25,233	25,990

4 Relates to costs associated with Sea to Sky Invasive Species for 2025

5

Consists of:	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Budget	
	SALARIES AND WAGES					
Works Salaries - Parks	64,200	93,938	-	104,423	109,039	
Benefits & Payroll Costs - Parks	11,917	64,922	-	22,262	22,099	
Works Salaries - Facilities	36,816	23,690	-	-	-	*Signage, hall setup ect..
	112,932	182,550	-	126,685	131,138	

6 Community Hall heating - BC Hydro

Village of Lions Bay
2026 Draft Budget
General Fund - Solid Waste

Notes

Notes		2023 Actual	2024 Actual	2025 Preliminary	2025 Budget	2026 Budget	Increase (Decrease) in Budget	%
	Garbage User Fees	211,576	221,608		232,855	244,498	11,643	5.0%
	Secondary Suite Fees	1,398	4,917		1,683	1,767	84	5.0%
	Miscellaneous Revenue (Recycle BC revenue)	28,939	29,186		26,990	45,590	18,600	68.9%
	Prompt Payment Discounts	(4,804)	(5,175)		(5,926)	(6,222)	(296)	5.0%
	Total Revenues	**237,109**	**245,774**	**-**	**255,602**	**285,633**	**30,031**	11.7%
	Expenditures							
	Mini-recycling depot	1,508	-	-	11,000	10,300	(700)	-6.4%
1	Collection Contract	62,104	56,997		62,988	64,878	1,890	3.0%
2	Recycle Removal Contract	47,846	62,306		63,964	65,883	1,919	3.0%
3	Green Waste Contract	73,073	72,096		81,392	83,833	2,442	3.0%
4	Salaries and Benefits	-	-		8,446	-	(8,446)	-100.0%
5	Internal Allocations	9,500	9,500		9,500	9,500	-	0.0%
	Total Expenditures	**194,031**	**200,899**	**-**	**237,289**	**234,394**	**(2,895)**	-1.2%
	Surplus / (Deficit)	**43,079**	**44,875**	**-**	**18,313**	**51,239**		

Notes

Solid Waste - Revenue	285,633
Solid Waste - Expenditures	234,394
Solid Waste - Surplus	51,239

Increase in Solid Waste Rate	Revenue	$ Increase
5%	244,498	
6%	246,826	2,329
7%	249,155	2,329
8%	251,484	2,329
9%	253,812	2,329
10%	256,141	2,329

*A 1% increase in user rate equals $2,218, or $3.72 per home

1 Waste control services

2 Waste control services

3 Waste control services

4

Consists of:

	SALARIES AND BENEFITS				
	2023 Actual	2024 Actual	2025 YTD	2025 Budget	2026 Budget
Solid Waste Salaries	-	-	-	6,962	-
Solid Waste Benefits	-	-	-	1,239	-
Solid Waste WCB	-	-	-	245	-
	-	-	-	8,446	-

*Actual hours are based on timesheets recorded by public works staff

5 Year end adjusting entry

Village of Lions Bay
2026 Draft Budget
General Fund - Bylaw

Notes

Notes		2023 Actual	2024 Actual	2025 Preliminary	2025 Budget	2026 Budget	Increase (Decrease) in Budget	%
	Expenditures							
1	Communications	4,922	13,234		2,292	2,360	69	3.0%
2	Material, Supplies and Equipment	30,443	49,149		46,187	47,565	1,378	3.0%
3	Professional Fees / Contract Services	6,977	-		5,750	5,750	-	0.0%
4	Salaries and Benefits	109,169	111,198		123,254	136,283	13,029	10.6%
	Training / Professional Development	80	690		1,400	1,442	42	3.0%
	Total Expenditures	**151,590**	**174,271**	**-**	**178,882**	**193,400**	**14,518**	8.1%

Notes

1

	COMMUNICATIONS					
Consists of:	**2023 Actual**	**2024 Actual**	**2025 Actual**	**2025 Budget**	**2026 Budget**	
Telephone & Communication	4,922	13,234		2,292	2,360	*Telus, Sea to Sky Network

2024 includes costs related to transition to Telus fully managed; the additional costs (~$12k) will be allocated to each department

2

	MATERIALS, SUPPLIES, EQUIPMENT					
Consists of:	**2023 Actual**	**2024 Actual**	**2025 Actual**	**2025 Budget**	**2026 Budget**	
Bylaw Uniforms	93	1,816	1,816	250	250	
Bylaw - Parking software and meters	29,274	44,847	41,437	45,937	46,733	*Parking software costs
Bylaw - Parking Supplies	1,076	2,486	-	-	582	
	30,443	49,149	43,253	46,187	47,565	

3

	PROFESSIONAL FEES / CONTRACT SERVICES				
Consists of:	**2022 Actual**	**2023 Actual**	**2024 Actual**	**2024 Budget**	**2025 Budget**
Bylaw Enforcement Contract	2,107	752	-	750	750
Bylaw Collection Agency Fees	3,832	6,225	267	6,500	5,000
	5,938	6,977	267	7,250	5,750

Relates to costs incurred with the Disctrict of Vancouver (Adjudication), and collections costs for overdue parking tickets

4

	SALARIES AND BENEFITS				
Consists of:	**2022 Actual**	**2023 Actual**	**2024 Actual**	**2024 Budget**	**2025 Budget**
Bylaw Salaries	93,225	100,327	107,818	103,954	114,411
Benefits & Payroll Charges	10,575	8,842	12,879	10,169	8,470
	103,801	109,169	120,697	114,123	122,881

Currently budgeted based on 1 full time officer and 2 temporary seasonal officers

Village of Lions Bay
2026 Draft Budget
General Fund - Emergency Services

Notes

Notes		2023 Actual	2024 Actual	2025 YTD	2025 Budget	2026 Budget	Increase (Decrease) in Budget	%
	Expenditures							
	Communications	11,381	6,746	-	8,800	9,064	264	n/a
	Search and Rescue	2,110	-	-	2,652	2,732	80	3.0%
1	Emergency Support Services (ESS)	7,874	452	-	25,037	25,075	38	0.2%
	Maintenance	7,235	10,435	-	6,412	6,604	192	3.0%
	Material, Supplies and Equipment	5,464	1,175	-	3,122	2,185	(936)	-30.0%
2	Professional Fees / Contract Services	44,823	20,900	-	22,100	30,000	7,900	35.7%
	Battani Creek Debris Flow	-	159,052	-	-	-	-	0.0%
	Training / Professional Development	-	1,000	-	-	1,000	1,000	n/a
3	Utilities	998	4,481	-	1,273	1,311	38	3.0%
	Total Expenditures	**79,885**	**204,241**	**-**	**69,396**	**77,972**	**8,576**	12.4%

Notes

Consists of:	EMERGENCY SUPPORT SERVICES					
	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Budget	
Lions Bay Emergency Program - ESS	13,569	7,874	-	25,037	25,075	*Honorarium

2 Relates to emergency program coordinator fees.

3 BC Hydro

Village of Lions Bay
2026 Draft Budget
General Fund - Wastewater

Notes		2023 Actual	2024 Actual	2025 Preliminary	2025 Budget	2026 Budget	Increase (Decrease) in Budget	%
	Utility Fees and Rates	82,123	86,099		90,487	95,012	4,524	5.0%
	Parcel Taxes	98,606	98,606		98,606	98,606	-	0.0%
	Secondary Suite Fees	8,709	9,683		9,265	9,728	463	5.0%
	Connection Fees	(600)	-		-	-	-	n/a
	Prompt payment discount	(1,550)	(1,652)		(1,902)	(1,997)	(95)	5.0%
	Total Revenues	**187,289**	**184,021**	**-**	**196,457**	**201,349**	4,893	2.5%
	Expenditures							
1	Amortization	36,200	36,200		36,200	36,200	-	0.0%
	Communications	2,186	1,981		1,029	1,060	31	3.0%
	Insurance	6,148	6,734		6,396	6,524	128	2.0%
2	Maintenance	23,736	32,258		81,620	32,324	(49,295)	-60.4%
3	Material, Supplies and Equipment	-	-		2,184	2,249	66	3.0%
4	Salaries and Benefits	13,958	31,783		21,114	21,856	742	3.5%
	Sundry	463	463		2,432	2,543	111	4.6%
	Training / Professional Development	900	-		1,092	1,125	33	3.0%
5	Utilities	3,468	8,528		3,183	3,278	95	3.0%
1	Internal Allocations	4,000	4,000		4,000	4,000	-	0.0%
	Total Expenditures	**92,608**	**115,279**	**-**	**159,250**	**111,160**	**(48,090)**	-30.2%

Notes

Wastewater - Revenue	201,349
Wastewater - Expenditures	111,160
Sewer - Surplus	90,189

Increase in Sewer Rate	Revenue	$ Increase
5%	95,012	
6%	95,916	905
7%	96,821	905
8%	97,726	905
9%	98,631	905
10%	99,536	905

*A 1% increase in user rate equals $905, or $10 per home

Accompanying Notes

1 Adjusting entry recorded at year end

2

Consists of:	2023 Actual	2024 Actual	2025 YTD	2025 Budget	2026 Budget	
MAINTENANCE						
Pump Out - Plant	23,615	28,788	-	26,523	27,318	*WWTP
Sewer Line Inspections	-	-	-	12,000	-	
Outfall Monitoring & Maintenance	121	-	-	530	546	
Equipment Repair	-	3,470	-	42,036	3,913	*Spare gearbox for RBC
SCADA Maintenance	-	-	-	530	546	
	23,736	32,258	-	81,620	32,324	

3

Consists of:	2023 Actual	2024 Actual	2025 YTD	2025 Budget	2026 Budget	
MATERIALS, SUPPLIES						
Sewer General Operations - Supplies	-	-	-	2,184	2,249	*STP repair
	-	-	-	2,184	2,249	

4

Consists of:	2023 Actual	2024 Actual	2025 YTD	2025 Budget	2026 Budget
SALARIES AND BENEFITS					
Works Salaries - Sewer	12,159	28,483	-	17,547	18,173
Employees Benefits - Sewer	1,800	3,300	-	3,567	3,683
	13,958	31,783	-	21,114	21,856

5 BC Hydro

Village of Lions Bay
2026 Draft Budget
General Fund - Council

Notes		2023 Actual	2024 Actual	2025 YTD	2025 Budget	2026 Budget	Increase (Decrease) in Budget	%
	Expenditures							
1	Council Communication	4,197	2,829	-	1,973	2,032	59	3.0%
	Office Supplies	833	643	-	200	200	-	0.0%
2	Professional Services	-	1,102	-	-	-	-	0.0%
2	Salaries and Benefits	54,454	57,771	-	59,461	56,960	(2,501)	-4.2%
3	Council Funded Events	1,032	808	-	2,000	2,000	-	0.0%
4	Election	25,028	-	-	31,500	6,500	(25,000)	-79.4%
5	Conferences and training	4,612	9,232	-	10,300	10,609	309	3.0%
6	Association Dues / Memberships	2,068	1,533	-	1,538	1,584	46	3.0%
7	Travel	1,266	480	-	515	530	15	3.0%
	Total Expenditures	**93,489**	**74,398**	**-**	**107,488**	**80,417**	**(27,071)**	-25.2%

Notes

Accompanying Notes

1

Consists of:

	COUNCIL COMMUNICATION				
	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Budget
Council Communication	3,579	2,829	-	1,751	1,486
Council Publications & Postage	618	-	-	515	546
	4,197	2,829	-	2,266	2,032

General expenses include a slight increase each year to account for inflation.

2

Consists of:

	SALARIES AND BENEFITS				
	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Budget
Council Remuneration	51,733	54,776	-	57,620	52,905
BC Employer Health Tax	-	-	-	-	1,112
Benefits & Payroll Costs - Council	2,721	2,995	-	1,841	2,944
	54,454	57,771	-	59,461	56,960

Council remuneration reflects an increase based on the increase in CPI as per the Council Remuneration Bylaw. CPI for 2023 was 3.4% according to Stats Canada.

3

Consists of:

	COUNCIL FUNDED EVENTS				
	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Budget
Council - Ceremonies/ Misc.	1,032	808	-	1,000	1,000
Volunteer Recognition		-	-	1,000	1,000
	1,032	808	-	2,000	2,000

4 Budgeted amount in 2025 is to replenish election reserve which was drawn upon in 2023 to offset by-election costs and to budget for 2025 by-election

5

Consists of:

	CONFERENCES AND CONVENTIONS					
	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Budget	
Conferences	4,612	9,232	-	10,300	10,609	*LGMA, UBCM
Training	-	-	-	-	-	
	4,612	9,232	-	10,300	10,609	

6

Consists of:

	ASSOCIATION DUES, MEMBERSHIPS				
	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Budget
Association Dues / Memberships	2,068	1,533	-	1,538	1,584

7

Consists of:

	TRAVEL				
	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Budget
Travel	1,266	480	-	515	530

Village of Lions Bay
2026 Draft Budget
General Fund - Building and Planning

Notes

	2023 Actual	2024 Actual	2025 Preliminary	2025 Budget	2026 Budget	Increase (Decrease) in Budget	%
Expenditures							
Communications	1,664	131	-	2,235	2,302	67	3.0%
Professional Fees / Contract Services	6,588	2,586	-	8,936	9,204	268	3.0%
Salaries and Benefits	29,311	36,063	-	34,076	36,701	2,625	7.7%
Sundry	-	809	-	796	820	24	3.0%
Training / Professional Development	2,290	706	-	1,494	1,539	45	3.0%
Community planning	-	-	-	2,000	2,000	-	100.0%
	39,853	**40,295**	**-**	**49,536**	**52,565**	**3,029**	6.1%

Notes

Village of Lions Bay
2026 Budget
2026 Budget Capital Requests - Funding

ID	LIKELI - HOOD OF HARM ARISING 1-10	WHOLE-VILLAGE SEVERITY OF HARM 1-10	$/RISK	PROJECT	Estimated cost	Spent	Remaining Cost	Budgeted previously and unspent	Grant/Loan funding remaining	Deferred to future years	2026 municipal funding required
PW	8	6	82,083	Universal water metering (Grant Funded)	3,940,000	-	3,940,000	-	3,940,000	-	-
PW	8	8	20,313	CUBB.3: replace 400 m of 6" cast-iron watermain from Alberta Ck - Centre	1,300,000	-	1,300,000	-	1,300,000	-	-
PW	5	7	35,000	HiTAP and successor projects	1,225,000	621,561	603,439	378,439	-	225,000	-
PW	7	8	6,071	Project SCORE (SCada Operations Rework - MAGIIC and HAWAII)	340,000	50,000	290,000	155,000	-	-	135,000
PW	5	5	8,000	pH water adjustment	200,000	-	200,000	-	-	-	200,000
PW	6	3	6,944	Bayview: design, construction to replace 50 m of CMP under road just north of School	125,000	-	125,000	125,000	-	-	-
PW	6	3	5,556	Bayview: design, construction to replace 50 m of CMP from #315 to Alberta Ck	100,000	-	100,000	-	-	100,000	-
PW	8	1	11,250	Creekview.1:Design to Replace 90m 8"Cl	90,000	-	90,000	-	-	90,000	-
PW	7	3	2,381	Oceanview from Highview - Harvey (LORD, Lower Oceanview Road Drainage): review prior design for 350 m ditches and culverts	50,000	-	50,000	50,000	-	-	-
FIRE2025-1	1	2	22,500	FIRE -Forklift/backhoe	45,000	-	45,000	45,000	-	-	-
PW	8	5	1,038	Oceanview from PRVs 2/3 - Highview (included): design to replace 415 m of CI watermain, drainage	41,500	-	41,500	-	-	41,500	-
PW	5	5	2,000	Replace stairs at back of Municipal Hall	50,000	-	50,000	-	-	-	50,000
PW	5	5	800	Repair stairs front of Municipal Hall	20,000	-	20,000	-	-	-	20,000
PW	10	10	50	Kitchenette for Klatt Building	5,000	-	5,000	-	-	-	5,000
PW	5	5	400	Smartlocks for all Municipal facilities	10,000	-	10,000	-	-	-	10,000
PW	5	8	1,250	All Hazard Risk Assessment (Phase I)	50,000	-	50,000	-	-	-	50,000
					7,591,500	**671,561**	**6,919,939**	**753,439**	**5,240,000**	**456,500**	**470,000**

Capital Cost Remaining	(6,919,939)
Grant funding remaining	5,240,000
Draw from reserves (previously taxed)	753,439
Draw from reserves (current)	470,000
Deferred	456,500
	-

Village of Lions Bay
2026 Draft Budget
Supplementals - Operating Costs

Department	Description	Estimated cost	Budgeted previously and unspent	Grant funding	2026 municipal funding required	Ongoing /One Time
PW	Vegitation Management	50,000	-	-	50,000	Ongoing
PW	Mag Intake access road, roadbase pending $1 mil. + diching-culverting-grading	40,000	40,000	-	-	One time
PW	3 sets summer tires	18,000	18,000	-	-	One time
PW	B service on 72 hydrants (A/B completed in 2024)	36,000	36,000	-	-	One time
PW	Vehicle maintenance budget: repair of aging vehicles	24,000	-	-	24,000	One time
PW	12 Hydrovac service calls for service line daylighting	48,000	48,000	-	-	One time
PW	New technician (1 FTE)	88,000	-	-	88,000	Ongoing
		304,000	142,000	0	162,000	